

(c) *Late filing.* For additions to the tax in the case of failure to file a return within the prescribed time, see the provisions of § 301.6651-1 of this chapter (Regulations on Procedure and Administration).

[T.D. 8105, 51 FR 40169, Nov. 5, 1986. Redesignated and amended at T.D. 8227, 53 FR 34736, Sept. 8, 1988]

§ 31.6081(a)-1 Extensions of time for filing returns and other documents.

(a) *Federal Insurance Contributions Act; income tax withheld from wages; and Railroad Retirement Tax Act—(1) In general.* Except as otherwise provided in subparagraphs (2) and (3) of this paragraph, no extension of time for filing any return or other document required in respect of the Federal Insurance Contributions Act, income tax withheld from wages, or the Railroad Retirement Tax Act will be granted.

(2) *Information returns of employers on Forms W-2 and W-3—(i) [Reserved].* For guidance on extensions of time to file the Social Security Administration copy of Forms W-2 and W-3 due after June 11, 2003, see § 31.6081(a)-1T.

(ii) *Automatic Extension of Time.* The Commissioner may, in appropriate cases, publish procedures for automatic extensions of time to file Forms W-2 where the employer is required to file the Form W-2 on an expedited basis.

(b) *Federal Unemployment Tax Act.* The district director or director of a service center may, upon application of the employer, grant a reasonable extension of time (not to exceed 90 days) in which to file any return required in respect of the Federal Unemployment Tax Act. Any application for an extension of time for filing the return shall be in writing, properly signed by the employer or his duly authorized agent. Except as provided in paragraph (b) of § 301.6091-1 (relating to hand-carried documents), each application shall be addressed to the internal revenue officer with whom the employer will file the return. Each application shall contain a full recital of the reasons for requesting the extension, to aid such officer in determining the period of the extension, if any, which will be granted. Such a request in the form of a letter to such internal revenue officer will suffice as an application. The applica-

tion shall be filed on or before the due date prescribed in paragraph (c) of § 31.6071(a)-1 for filing the return, or on or before the date prescribed for filing the return in any prior extension granted. An extension of time for filing a return does not operate to extend the time for payment of the tax or any part thereof.

(c) *Duly authorized agent.* In any case in which an employer is unable, by reason of illness, absence, or other good cause, to sign a request for an extension, any person standing in close personal or business relationship to the employer may sign the request on his behalf, and shall be considered as a duly authorized agent for this purpose, provided the request sets forth the reasons for a signature other than the employer's and the relationship existing between the employer and the signer.

[T.D. 6516, 25 FR 13032, Dec. 20, 1960, as amended by T.D. 6950, 33 FR 5358, Apr. 4, 1968; T.D. 7351, 40 FR 17146, Apr. 17, 1975; T.D. 9061, 68 FR 34799, June 11, 2003]

§ 31.6081(a)-1T Extensions of time for filing returns and other documents (temporary).

(a)(1) [Reserved]. For further guidance, see § 31.6081(a)-1(a)(1).

(2) *Information returns of employers on Forms W-2 and W-3—(i) In general.* The Commissioner may grant an extension of time in which to file the Social Security Administration copy of Forms W-2 and the accompanying transmittal form which constitutes an information return under paragraph § 31.6051-2(a). For further guidance regarding extensions of time to file the Social Security Administration copy of Forms W-2 and W-3, see § 1.6081-8T of this chapter.

(a)(2)(ii)-(c) [Reserved]. For further guidance, see § 31.6081(a)-1(a)(2)(ii) through (c).

(d) *Effective date.* This section applies to requests for extensions of time to file the Social Security Administration copy of Forms W-2 and W-3 due after June 11, 2003. The applicability of this section expires on June 12, 2006.

[T.D. 9061, 68 FR 34799, June 11, 2003]

§ 31.6091-1 Place for filing returns.

(a) *Persons other than corporations.* The return of a person other than a